



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF MOUNT CALVARY WATER AND SEWER UTILITY FUND

Principal Office: P.O. BOX 205
MOUNT CALVARY, WI 53057

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF MOUNT CALVARY WATER AND SEWER UTILITY FUND**Utility Address:** P.O. BOX 205
MOUNT CALVARY, WI 53057**When was utility organized?** 1/1/1972**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: GREG STEWART CPA**Title:****Office Address:** HUBERTY & ASSOCIATES, S.C. CPA'S
145 SOUTH MARR STREET
FOND DU LAC, WI 54935**Telephone:** (920) 923 - 8400**Fax Number:** (920) 923 - 8410**E-mail Address:** handa@execpc.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: GREG STEWART CPA**Title:****Office Address:** HUBERTY & ASSOCIATES, S.C. CPA'S
145 SOUTH MARR STREET
FOND DU LAC, WI 54935**Telephone:** (920) 923 - 8400**Fax Number:** (920) 923 - 8410**E-mail Address:** handa@execpc.com**Date of most recent audit report:** 4/19/1998**Period covered by most recent audit:** 01/01/97 to 12/31/97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: JAMES FAHRBACH**Title:** CLERK - TREASURER**Office Address:**

VILLAGE OF MOUNT CALVARY

P.O. BOX 205

MT CALVARY, WI 53057

Telephone: (920) 753 - 4671**Fax Number:****E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

JOE ABLER

JOHN BORD

JAMES FAHRBACH

DELMER FLESCHE

DELMAR PETRIE

CATHERINE SEIBEL

JAMES WAGNER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** YES

Provide the following information regarding the provider(s) of contract services:

Firm Name: MIDWEST CONTRACT OPERATIONS, INC. (MCO)

P.O. BOX 418

MENASHA, WI 54952-0148

Contact Person: JARROD BISCHER**Title:****Telephone:** (920) 741 - 4299**Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates: 1/1/1997**Provide a brief description of the nature of Contract Operations being provided:**

MCO shall operate the water & wastewater departments; manage its employees in performing operations; achieve compliance with environmental and regulatory laws applicable to the systems; and report to the Village regularly on the status of such activities.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	49,037	211,815	1
Operating Expenses:			
Operation and Maintenance Expense (401)	29,601	107,211	2
Depreciation Expense (403)	12,600	78,894	3
Amortization Expense (404)	0		4
Taxes (408)	8,885	9,776	5
Total Operating Expenses	51,086	195,881	
Net Operating Income	(2,049)	15,934	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	(2,049)	15,934	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	11,350	13,619	9
Miscellaneous Nonoperating Income (421)	42,690		10
Total Other Income	54,040	13,619	
Total Income	51,991	29,553	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	51,991	29,553	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	2,354	2,454	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	2,354	2,454	
Net Income	49,637	27,099	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	387,920	351,917	19
Balance Transferred from Income (433)	49,637	27,099	20
Miscellaneous Credits to Surplus (434)	8,904	8,904	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	446,461	387,920	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Money market checking, savings and various State and Federal funds	11,350	4
Total (Acct. 419):	11,350	
Miscellaneous Nonoperating Income (421):		
Nonregulated Sewer Revenue	42,690	5
Total (Acct. 421):	42,690	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Property tax equivalent forgiven	8,904	8
Total (Acct. 434):	8,904	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	49,037	0	0	0	49,037	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	49,037	0	0	0	49,037	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	609,418	571,050	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	208,462	197,919	2
Net Utility Plant	400,956	373,131	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,730,778	2,617,513	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	213,924	142,299	4
Net Nonutility Property	2,516,854	2,475,214	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	0		7
Total Other Property and Investments	2,516,854	2,475,214	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	79,613	53,410	8
Temporary Cash Investments (132)	203,564	211,102	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	12,936	56,525	11
Other Accounts Receivable (143)	43,362		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	285	285	13
Receivables from Municipality (145)	0		14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	339,190	320,752	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,257,000	3,169,097	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	42,690	42,690	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	446,461	387,920	23
Total Proprietary Capital	489,151	430,610	
LONG-TERM DEBT			
Bonds (221)	1,295,467	1,329,974	24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	1,295,467	1,329,974	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	1,644	1,724	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	210	190	31
Interest Accrued (237)	386	397	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	2,240	2,311	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,470,142	1,406,202	38
Total Liabilities and Other Credits	3,257,000	3,169,097	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	609,418	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	609,418	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	208,462	0	0	0	9
Total Accumulated Provision	208,462	0	0	0	
Net Utility Plant	400,956	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	197,919				197,919	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	12,600				12,600	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	398				398	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	12,998	0	0	0	12,998	13
Debits during year						14
Book cost of plant retired	2,455				2,455	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,455	0	0	0	2,455	19
Balance End of Year	208,462	0	0	0	208,462	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.24%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,617,513	113,265		2,730,778	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	2,617,513	113,265	0	2,730,778	
Less accum. prov. depr. & amort. (122)	142,299	71,625		213,924	3
Net Nonutility Property	2,475,214	41,640	0	2,516,854	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	285	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>285</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		2
Sewer utility		3
Gas utility		4
Merchandise		5
Other materials & supplies		6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			0	
Unamortized premium on debt (251)				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	42,690	1
Changes during year (explain):		
NONE		2
Balance end of year	42,690	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Clean Water Fund Bonds	08/10/1994	05/01/2014	0.00%	1,295,467	1
Total Bonds (Account 221):				1,295,467	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	190	1
Accruals:		
Charged water department expense	9,007	2
Charged electric department expense		3
Charged sewer department expense	413	4
Other (explain):		
NONE		5
Total Accruals and other credits	9,420	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	213	7
PSC Remainder Assessment	39	8
Other (explain):		
Property tax equivalent	8,904	9
PSC Remainder Assessment Refund	244	10
Total payments and other debits	9,400	
Balance end of year	210	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Clean Water Fund Bonds	397	2,354	2,365	386	1
Subtotal	397	2,354	2,365	386	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	397	2,354	2,365	386	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	215,598			1,190,604		1,406,202	1
Add credits during year:							
For Services						0	2
For Mains	20,000					20,000	3
Other (specify):							
New Sewer Plant				43,940		43,940	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	235,598	0	0	1,234,544	0	1,470,142	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				770,841		770,841	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	12,936	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	12,936	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	43,362	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	43,362	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	590,234	0	0	0	590,234	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	203,190	0	0	0	203,190	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	225,598	0	0	0	225,598	6
Other (specify):					0	7
Average Net Rate Base	161,446	0	0	0	161,446	
Net Operating Income	(2,049)	0	0	0	(2,049)	8
Net Operating Income as a percent of						
Average Net Rate Base	-1.27%	N/A	N/A	N/A	-1.27%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	42,690	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	417,190	3
Other (Specify):		4
Total Average Proprietary Capital	459,880	
Net Income		
Net Income	49,637	5
Percent Return on Proprietary Capital	10.79%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		48,409	1
Total Sales of Water		48,409	
Other Operating Revenues			
Forfeited Discounts (470)		0	2
Other Water Revenues (474)		628	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		628	
Total Operating Revenues		49,037	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		7,678	5
General Operating Expenses (680-690)		21,923	6
Total Operation and Maintenance Expenses		29,601	
Other Operating Expenses			
Depreciation Expense (403)		12,600	7
Amortization Expense (404)			8
Taxes (408)		8,885	9
Total Other Operating Expenses		21,485	
Total Operating Expenses		51,086	
NET OPERATING INCOME		(2,049)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	167	8,365	19,154	4
Commercial	29	7,728	11,873	5
Industrial				6
Total Metered Sales to General Customers (461)	196	16,093	31,027	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		16,794	8
Other Sales to Public Authorities (464)	4	104	588	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	201	16,197	48,409	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	16,794	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	16,794	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	628	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	628	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	873	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,062	3
Chemicals (630)	193	4
Supplies and Expenses (640)	88	5
Repairs of Water Plant (650)	229	6
Transportation Expenses (660)	233	7
Total Plant Operation and Maintenance Expenses	7,678	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,500	8
Office Supplies and Expenses (681)	904	9
Outside Services Employed (682)	17,428	10
Insurance Expense (684)	1,091	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	21,923	
Total Operation and Maintenance Expenses	29,601	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		8,904	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		106	2
Net property tax equivalent		8,798	
Social Security		209	3
PSC Remainder Assessment		(122)	4
Other (specify): NONE			5
Total tax expense		8,885	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212716				3
County tax rate	mills		4.699653				4
Local tax rate	mills		0.999913				5
School tax rate	mills		8.163840				6
Voc. school tax rate	mills		1.501298				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		15.577420				10
Less: state credit	mills		0.536592				11
Net tax rate	mills		15.040828				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		0.999913				14
Combined School Tax Rate	mills		9.665138				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		10.665051				17
Total Tax Rate	mills		15.577420				18
Ratio of Local and School Tax to Total	dec.		0.684648				19
Total tax net of state credit	mills		15.040828				20
Net Local and School Tax Rate	mills		10.297674				21
Utility Plant, Jan. 1	\$	571,050	571,050				22
Materials & Supplies	\$	0					23
Subtotal	\$	571,050	571,050				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	571,050	571,050				26
Assessment Ratio	dec.		0.945200				27
Assessed Value	\$	539,756	539,756				28
Net Local & School Rate	mills		10.297674				29
Tax Equiv. Computed for Current Year	\$	5,558	5,558				30
Tax Equivalent per 1994 PSC Report	\$	8,904					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	8,904					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	500		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	500	0	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,505		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)	3,566		6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	114,674	15,112	8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	125,745	15,112	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	65,288		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	29,265		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	2,500		20
Total Pumping Plant	97,053	0	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	5,512		23
Total Water Treatment Plant	5,512	0	
 TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,969		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			7,505	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			3,566	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			129,786	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	140,857	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			65,288	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			29,265	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,500	20
Total Pumping Plant	0	0	97,053	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,512	23
Total Water Treatment Plant	0	0	5,512	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,969	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	54,116		26
Transmission and Distribution Mains (343)	215,126	20,000	27
Fire Mains (344)			28
Services (345)	20,224		29
Meters (346)	21,116	5,711	30
Hydrants (348)	18,588		31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	331,139	25,711	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)	7,682		37
Other General Equipment (379)	3,419		38
Other Tangible Property (390)			39
Total General Plant	11,101	0	
Total utility plant in service directly assignable	571,050	40,823	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	571,050	40,823	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			54,116 26
Transmission and Distribution Mains (343)			235,126 27
Fire Mains (344)			0 28
Services (345)			20,224 29
Meters (346)	2,455		24,372 30
Hydrants (348)			18,588 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,455	0	354,395
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			7,682 37
Other General Equipment (379)			3,419 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	11,101
Total utility plant in service directly assignable	2,455	0	609,418
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,455	0	609,418

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,533	1,533	1
February			1,450	1,450	2
March			1,603	1,603	3
April			1,474	1,474	4
May			1,557	1,557	5
June			1,226	1,226	6
July			1,212	1,212	7
August			1,351	1,351	8
September			1,563	1,563	9
October			1,771	1,771	10
November			1,403	1,403	11
December			1,380	1,380	12
Total for year	0	0	17,523	17,523	
Less: Measured or estimated water used in main flushing and water treatment during year				576	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				16,947	16
Less: Water sold				16,197	17
Losses and unaccounted for				750	18
Percent unaccounted for to the nearest whole percent (%)				4%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				159	21
Date of maximum: 10/10/1997					22
Cause of maximum:					23
Flush Hydrants					
Minimum gallons pumped by all methods in any one day during reporting year				11	24
Date of minimum: 5/27/1997					25
Total KWH used for pumping for the year				84,694	26
If water is purchased: Vendor Name: n/a					27
Point of Delivery: n/a					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
#1	Well #1	308	14	1,152	Yes	1
#2	Well #2	298	12	504	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL # 1	WELL #2		1
Location	#1	#2		2
Purpose	P	P		3
Destination	R	R		4
Pump Manufacturer	NORTHWEST	AMERICAN TURBINE		5
Year Installed	1972	1986		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	710	450		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US ELECTRIC		10
Year Installed	1972	1986		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	40		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		4 5
Year constructed	1972		6
Primary material (earthen, steel, concrete, other)	STEEL		7 8
Elevation difference in feet (See Headnote 3.)	74		9 10
Total capacity in gallons	100,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15 16 17
Filters, type (gravity, pressure, other, none)	GRAVITY		18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20 21 22
Is a corrosion control chemical used (yes, no)?	Y		23 24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	D	6.000	1,997				1,997
P	D	6.000	270	738			1,008
A	D	8.000	2,324				2,324
A	D	10.000	4,242				4,242
Total Within Municipality			8,833	738	0	0	9,571
Total Utility			8,833	738	0	0	9,571

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	181				181		1
M	1.000	12				12		2
Total Utility		193	0	0	0	193	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	207	46	25	(14)	214	25	1
0.750	2			1	3	2	2
1.000	1				1	1	3
1.250	1				1	1	4
2.000	1				1	1	5
3.000	2				2	1	6
4.000	1				1	1	7
Total:	215	46	25	(13)	223	32	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	167	23		3		21	214	1
0.750		2				1	3	2
1.000						1	1	3
1.250				1			1	4
2.000		1					1	5
3.000		2					2	6
4.000		1					1	7
Total:	167	29	0	4	0	23	223	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	2				2	1
Within Municipality	60				60	2
Total Fire Hydrants	62	0	0	0	62	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	62
Number of distribution system valves end of year:	85
Number of distribution valves operated during year:	0

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

SOURCE OF SUPPLY PLANT

Wells and Springs

Asset addition was to make repairs to Well #1.

TRANSMISSION AND DISTRIBUTION PLANT

Transmission and Distribution Mains

Asset additions were new distribution mains installed and financed by developer, then they were donated to the Village of Mount Calvary.

Water Mains (Page W-15)

For the addition of 738 feet of 6" Plastic pipe the developer paid for the financing.

Hydrants and Distribution System Valves (Page W-18)

All 85 were operated in 1996.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	163,363	1
Total Sewage Operating Revenues	163,363	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	0	
Total Operating Revenues	163,363	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	18,224	8
Maintenance Expenses (831-834)	4,008	9
Customer Accounting & Collection Expenses (840-843)	2,500	10
Administrative and General Expenses (850-857)	23,626	11
Total Operation and Maintenance Expenses	48,358	
Other Operating Expenses		
Depreciation Expense (403)	72,024	12
Amortization Expense (404)		13
Taxes (408)	291	14
Total Other Operating Expenses	72,315	
Total Operating Expenses	120,673	
NET OPERATING INCOME	42,690	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	167	8,365	77,076	5
Commercial Revenues	29	7,728	85,324	6
Industrial Revenues				7
Revenues from Public Authorities	4	105	963	8
Total Measured Service to General Customers (622)	200	16,198	163,363	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	200	16,198	163,363	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		1
Total Customers Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		2
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		3
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		4
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		5
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		6
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	888	1
Power and Fuel for Pumping (821)	8,169	2
Power and Fuel for Aeration Equipment (822)	7,489	3
Chlorine (823)	813	4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)	123	7
Other Operating Supplies and Expenses (827)	740	8
Transportation Expenses (828)	2	9
Rents (829)		10
Total Operation Expenses	18,224	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	1,698	11
Maintenance of Collection System Pumping Equipment (832)	453	12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)	1,857	14
Total Maintenance Expenses	4,008	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	1,250	15
Flat Rate Inspections (841)		16
Meter Reading (842)	1,250	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	2,500	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)		19
Office Supplies and Expenses (851)	904	20
Outside Services Employed (852)	19,557	21
Insurance Expense (853)	2,537	22
Employees Pensions and Benefits (854)		23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	628	25
Rents (857)		26
Total Administrative and General Expenses	23,626	
Total Operation and Maintenance Expenses	48,358	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		307	1
Local and School Tax Equivalent on Meters Charged by Water Department		106	2
PSC Remainder Assessment		(122)	3
Other (specify): NONE			4
Total tax expense		291	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)	33,557		6
Collecting Mains and Accessories (313)	42,670		7
Interceptor Mains and Accessories (314)	361,585		8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
Total Collection System	437,812	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	11,483		17
Structures and Improvements (331)	990,467	111,905	18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)	1,137,364	1,360	20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)	10,403		26
Outfall Sewer Pipes (340)			27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			33,557	6
Collecting Mains and Accessories (313)			42,670	7
Interceptor Mains and Accessories (314)			361,585	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	437,812	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	0	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			11,483	17
Structures and Improvements (331)			1,102,372	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			1,138,724	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			10,403	26
Outfall Sewer Pipes (340)			0	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	21,370		28
Total Treatment and Disposal Plant	2,171,087	113,265	
 GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)	933		31
Computer Equipment (372.1)			32
Transportation Equipment (373)	7,681		33
Other General Equipment (379)			34
Other Tangible Property (390)			35
Total General Plant	8,614	0	
Total utility plant in service directly assignable	2,617,513	113,265	
 Common Utility Plant Allocated to Sewer Department			36
 Total utility plant in service	2,617,513	113,265	
OTHER UTILITY PLANT			
Utility Plant Purchased or Sold (391)			37
Utility Plant in Process of Reclassification (392)			38
Utility Plant Leased to Others (393)			39
Property Held for Future Use (394)			40
Construction Work in Progress (395)			41
Utility Plant Acquisition Adjustments (396)			42
Other Utility Plant Adjustments (397)			43
Total Other Utility Plant	0	0	
 Common Other Utility Plant Allocated to Sewer Department			44
 Total utility plant	2,617,513	113,265	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			21,370	28
Total Treatment and Disposal Plant	0	0	2,284,352	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			0	30
Office Furniture and Equipment (372)			933	31
Computer Equipment (372.1)			0	32
Transportation Equipment (373)			7,681	33
Other General Equipment (379)			0	34
Other Tangible Property (390)			0	35
Total General Plant	0	0	8,614	
Total utility plant in service directly assignable	0	0	2,730,778	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	0	0	2,730,778	
OTHER UTILITY PLANT				
Utility Plant Purchased or Sold (391)			0	37
Utility Plant in Process of Reclassification (392)			0	38
Utility Plant Leased to Others (393)			0	39
Property Held for Future Use (394)			0	40
Construction Work in Progress (395)			0	41
Utility Plant Acquisition Adjustments (396)			0	42
Other Utility Plant Adjustments (397)			0	43
Total Other Utility Plant	0	0	0	
Common Other Utility Plant Allocated to Sewer Department			0	44
Total utility plant	0	0	2,730,778	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE

SEWER OPERATING SECTION FOOTNOTES

Taxes (Acct. 408 - Sewer) (Page N-06)

PSC

Sewer Utility Plant in Service (Page N-07)

TREATMENT AND DISPOSAL PLANT

Structures and Improvements (331)

Asset additions are for completion of new Sewer plant.
